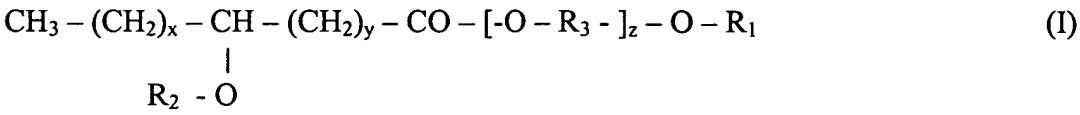
Amendments to the Claims

The following listing of claims will replace all prior versions and listings of claims in the application.

1. (Currently amended) A compound of the formula (I)



(I)

wherein:

R_1 is H or $C_1 - C_4$ alkyl;

R_2 is a C_{14} to C_{22} [~~, linear or branched,~~] acyl, alkyl or alkenyl group, wherein the acyl, alkyl or alkenyl group is linear or branched, and is [~~may be~~] optionally [~~further~~] substituted with one or more substituents [~~individually~~] independently selected from the [~~following:~~] group consisting of: halogen, cyano, carboxy, carbamoyl, carbamoyl(C_1-C_4)alkyl, fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C_1-C_4)alkylamino, phenyl, naphthyl, phenyloxy, naphthyloxy, (C_1-C_4)alkylthio, [~~or~~] and (C_1-C_4)alkylsulfinyl;

R_3 is ethylene, propylene, or branched propylene;

x is 2 –18;

y is 1 -17;

[~~and~~] the sum of (x + y) is 3 –19; [,] and

z is 25 – 455.

2. (Currently amended) [~~A~~] The compound according to [~~Claim 1,~~] claim 1, wherein R_1 is H or $C_1 - C_2$ alkyl.

3. (Currently amended) [~~A~~] The compound according to [~~Claim 1,~~] claim 1, wherein:

x is 2 –15;

y is 4 -17;

and the sum of (x + y) is 6 – 19.

4. (Currently amended) [~~A~~] The compound according to [~~Claim 1,~~] claim 1, wherein z is 25 - 228.

5. (Currently amended) [~~A~~] The compound according to [~~Claim 1,~~] claim 1, wherein:

R_1 is H or $C_1 - C_2$ alkyl;

R_2 is a C_{14} to C_{22} [~~, linear or branched,~~] acyl, alkyl or alkenyl group, wherein the acyl, alkyl or alkenyl group is linear or branched, and is [~~may be~~] optionally [~~further~~] substituted with one or more substituents [~~individually~~] independently selected from the [~~following;~~] group consisting of: halogen, cyano, carboxy, carbamoyl, carbamoyl(C_1-C_4)alkyl, fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C_1-C_4)alkylamino, phenyl, naphthyl, phenyloxy, naphthyloxy, (C_1-C_4)alkylthio, [~~or~~] and (C_1-C_4)alkylsulfinyl;

R_3 is ethylene, propylene or branched propylene;

x is 2 -15;

y is 4 -17;

[~~and~~] the sum of (x + y) is 6 –19; and

z is 25 – 228.

6. (Currently amended) A compound according to [~~any of claims 1-5,~~] claim 1, wherein R_1 is H.

7. (Currently amended) A compound according to [~~any of claims 1-5,~~] claim 1, wherein R_1 is $C_1 - C_2$ alkyl.

8. (Currently amended) [~~A~~] The compound according to [~~any of claims 1-5,~~] claim 1, wherein:

x is 2 –12;

y is 7 -17;

and the sum of (x + y) is 9 –19.

9. (Currently amended) [~~A~~] The compound according to [~~any of claims 1-5,~~] claim 1, wherein z is 25 – 57.

10. (Currently amended) [~~A~~] The compound according to claim 5, wherein:

R_1 is H or $C_1 - C_2$ alkyl;

R_2 is a C_{14} to C_{22} [~~, linear or branched,~~] acyl, alkyl or alkenyl group, wherein the acyl, alkyl or alkenyl group is linear or branched, and is [~~may be~~] optionally [~~further~~] substituted with one or more substituents [~~individually~~] independently selected from the [~~following;~~] group consisting of: halogen, cyano, carboxy, carbamoyl, carbamoyl(C_1-C_4)alkyl, fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C_1-C_4)alkylamino, phenyl, naphthyl, phenyloxy, naphthyloxy, (C_1-C_4)alkylthio, [~~or~~] and (C_1-C_4)alkylsulfinyl;

R_3 is ethylene, propylene or branched propylene;

x is 2 -12;

y is 7 -17;

[~~and~~] the sum of (x + y) is 9 – 19; and

z is 25 – 57.

11. (Canceled)

12. (Canceled)

13. (Currently amended) [~~A~~] The compound according to [~~any of claims 1-10~~] claim 1, wherein R_1 is methyl.

14. (Currently amended) A formulation comprising a [~~solubilizing~~] compound according to [~~any of claims 1-13~~] claim 1 and a compound requiring solubilization.

15. (Currently amended) [~~A~~] The formulation according to claim 14, wherein the compound requiring solubilization [~~is a compound having~~] has a solubility of less than 33 mg/ml in water.

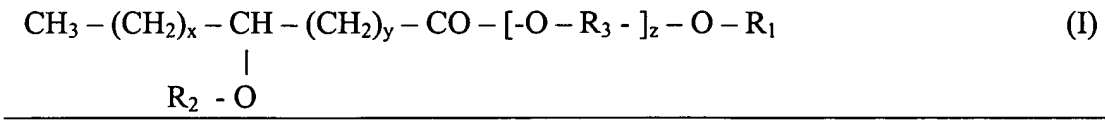
16. (Currently amended) [~~A~~] The formulation according to claim 14, wherein the compound requiring solubilization is [~~or 15 comprising a compound according to any of claims 1 – 13, together with~~] a pharmaceutically active compound [~~ingredient~~].

17. (Canceled)

18. (Canceled)

19. (Currently amended) A process for preparing a polyoxyalkylene glycol (POAG) ester, the process comprising reacting [~~characterized in that the ester has~~] a poly(oxyalkylene)glycol chain or a C_1 –C_4 alkyl derivatized poly(oxyalkylene)glycol chain having 25 – 455 repeating monomer units [~~and that it utilizes a hydrolytic enzyme catalyzing ester formation with POAG or POAG monoalkyl ether and~~] with the carboxylic acid group of an O-acylated, O-alkylated or O-alkenylated hydroxy fatty acid or C_1 - C_4 alkyl ester in the presence of a hydrolytic enzyme, wherein the enzyme does not catalyze [~~without catalyzing~~] any reaction with a bond connecting any acyl, alkyl or alkenyl group to the hydroxy fatty acid or hydroxy fatty acid C_1 - C_4 alkyl ester.

20. (Currently amended) [~~A~~] The process according to claim 19, wherein the obtained polyoxyalkylene glycol (POAG) ester has the structure of formula (I)



$$CH_3 - (CH_2)_x - \underset{\displaystyle R_2 - O}{\overset{\displaystyle |}{CH}} - (CH_2)_y - CO - [-O - R_3 -]_z - O - R_1 \qquad (I)$$

wherein:

R_1 is H or C_1 – C_4 alkyl;

R_2 is a C_{14} to C_{22} acyl, alkyl or alkenyl group, wherein the acyl, alkyl or alkenyl group is linear or branched, and is optionally substituted with one or more substituents independently selected

from the group consisting of: halogen, cyano, carboxy, carbamoyl, carbamoyl(C_1-C_4)alkyl, fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C_1-C_4)alkylamino, phenyl, naphthyl, phenyloxy, naphthyloxy, (C_1-C_4)alkylthio, and (C_1-C_4)alkylsulfinyl;

R_3 is ethylene, propylene, or branched propylene;

x is 2 –18;

y is 1 -17;

the sum of (x + y) is 3 –19; and

z is 25 – 455

[~~for preparing a compound with formula (I), according to any of claims 1-13, characterized in that the process utilizes a hydrolytic enzyme catalyzing ester formation with POAG or POAG monoalkyl ether and the carboxylic acid group of an O-acylated, O-alkylated or O-alkenylated hydroxy fatty acid or C_1 – C_4 alkyl ester without catalyzing any reaction with a bond connecting any acyl, alkyl or alkenyl group to the hydroxy fatty acid or hydroxy fatty acid C_1 – C_4 alkyl ester~~].

21. (Currently amended) [~~A~~] The process [~~in which the enzymatic POAGylation step~~] according to claim 20, wherein the process is performed in the absence of an organic solvent [~~without the presence of any organic solvents, i.e. a solvent-free reaction step~~].

22. (Currently amended) [~~A~~] The process according to claim 20, [~~characterized in that it gives a compound according to any of claims 1-13, and that it utilizes~~] wherein the hydrolytic enzyme is lipase B from *Candida antarctica*.

23. (Original) The process according to claim 20, wherein the hydrolytic enzyme is immobilized lipase B from *Candida antarctica*.